



3014 (02-02-05)

ANNUAL REPORT

OF

Name: KEWAUNEE MUNICIPAL WATER UTILITY

Principal Office: 401 5TH STREET
KEWAUNEE, WI 54216

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KEWAUNEE MUNICIPAL WATER UTILITY

Utility Address: 401 5TH STREET
KEWAUNEE, WI 54216

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRIAN KRANZ

Title: CITY ADMINISTRATOR

Office Address:

401 5TH STREET
KEWAUNEE, WI 54216

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

E-mail Address: kewaunee@itol.com

Individual or firm, if other than utility employee, preparing this report:

Name: RON SCHROEDER

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: rschroeder@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: DARIN JEANQUART

Title: PRESIDENT

Office Address:

401 5TH STREET
KEWAUNEE, WI 54216

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 2/25/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: CHUCK BALLEINE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249**Telephone:** (920) 388 - 5000**Fax Number:** (920) 388 - 5025**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:JOHN BLAHA
JAMES BREWSTER
CATHERINE CRABB
DARIN JEANQUART, PRESIDENT
DONALD RABAS
TOM SCHNEIDER
FRED SCHRODER
JEFF VOLLENWEIDER
TOM ZENNER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	497,312	428,777	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	223,601	219,525	2
Depreciation Expense (403)	118,649	116,326	3
Amortization Expense (404-407)	2,786	3,178	4
Taxes (408)	104,407	92,542	5
Total Operating Expenses	449,443	431,571	
Net Operating Income	47,869	(2,794)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,869	(2,794)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,272	18,003	10
Miscellaneous Nonoperating Income (421)	0	458,100	11
Total Other Income	6,272	476,103	
Total Income	54,141	473,309	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,036)	0	12
Other Income Deductions (426)	30,078	27,095	13
Total Miscellaneous Income Deductions	17,042	27,095	
Income Before Interest Charges	37,099	446,214	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	126,362	143,279	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	88,445	19
Total Interest Charges	126,362	54,834	
Net Income	(89,263)	391,380	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,710,543	343,314	20
Balance Transferred from Income (433)	(89,263)	391,380	21
Miscellaneous Credits to Surplus (434)	0	975,849	22
Miscellaneous Debits to Surplus--Debit (435)	34,269	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,587,011	1,710,543	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	497,312		497,312	1
Total (Acct. 400):	497,312	0	497,312	
Operation and Maintenance Expense (401-402):				
Derived	223,601		223,601	2
Total (Acct. 401-402):	223,601	0	223,601	
Depreciation Expense (403):				
Derived	118,649		118,649	3
Total (Acct. 403):	118,649	0	118,649	
Amortization Expense (404-407):				
Derived	2,786		2,786	4
Total (Acct. 404-407):	2,786	0	2,786	
Taxes (408):				
Derived	104,407		104,407	5
Total (Acct. 408):	104,407	0	104,407	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	47,869	0	47,869	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INVESTMENT INCOME	5,377	0	5,377	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
SPECIAL ASSESSMENT INTEREST	895	0	895 12
Total (Acct. 419):	6,272	0	6,272
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
NONE	0	0	0 14
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	6,272	0	6,272

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,036)		(13,036) 15
NONE	0	0	0 16
Total (Acct. 425):	(13,036)	0	(13,036)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		30,078	30,078 17
NONE	0	0	0 18
Total (Acct. 426):	0	30,078	30,078
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,036)	30,078	17,042

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	126,362		126,362 19
Total (Acct. 427):	126,362	0	126,362
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	126,362	0	126,362
NET INCOME:	(59,185)	(30,078)	(89,263)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	303,689	1,406,854	1,710,543 25
Total (Acct. 216):	303,689	1,406,854	1,710,543
Balance Transferred from Income (433):			
Derived	(59,185)	(30,078)	(89,263) 26
Total (Acct. 433):	(59,185)	(30,078)	(89,263)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
UNFUNDED PRIOR SERVICE COST	34,269	0	34,269 28
Total (Acct. 435)--Debit:	34,269	0	34,269
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	210,235	1,376,776	1,587,011

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	497,312	0	0	0	497,312	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	497,312	0	0	0	497,312	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	79,814		79,814	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	79,814	0	79,814	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,042,262	5,996,684	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,093,405	1,205,846	2
Net Utility Plant	4,948,857	4,790,838	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	7,667	12,789	6
Special Funds (125)	98,083	92,840	7
Total Other Property and Investments	105,750	105,629	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	147,792	187,006	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	114,720	106,433	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,051	7,605	14
Materials and Supplies (150)	2,259	8,711	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	271,822	309,755	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,192	12,978	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,192	12,978	
Total Assets and Other Debits	5,336,621	5,219,200	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	411,986	411,986	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,587,011	1,710,543	23
Total Proprietary Capital	1,998,997	2,122,529	
LONG-TERM DEBT			
Bonds (221)	2,979,866	3,026,128	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,979,866	3,026,128	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,360	20,767	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	42,219	36,943	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	49,579	57,710	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	308,179	12,833	36
Total Deferred Credits	308,179	12,833	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,336,621	5,219,200	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,996,684	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,347,597	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,694,665	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,042,262	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	775,516	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	317,889	0	0	0	13
Total Accumulated Provision	1,093,405	0	0	0	
Net Utility Plant	4,948,857	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	918,035				918,035	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	118,649				118,649	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,065				7,065	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	125,714	0	0	0	125,714	16
Debits during year						17
Book cost of plant retired	7,517				7,517	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	260,716				260,716	21
					0	22
					0	23
					0	24
Total debits	268,233	0	0	0	268,233	25
Balance end of year (110.1)	775,516	0	0	0	775,516	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	287,811				287,811	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	30,078				30,078	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,078	0	0	0	30,078	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	317,889	0	0	0	317,889	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,259	8,711	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,259	8,711	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 REVENUE BONDS	1,441	428	8,018	1
1997 REVENUE BONDS	1,345	428	2,174	2
Total			10,192	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	411,986	1
Changes during year (explain):		2
Balance end of year	411,986	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 REVENUE BONDS	09/12/1994	10/01/2014	6.00%	290,000	1
1997 REVENUE BONDS	07/01/1997	10/01/2007	5.00%	65,000	2
2003 RDA REVENUE BONDS	09/30/2003	09/01/2043	4.25%	2,624,866	3
Total Bonds (Account 221):				2,979,866	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	104,407	2
Charged electric department expense		3
Charged sewer department expense	2,133	4
Other (explain):		
NONE		5
Total Accruals and other credits	106,540	
Taxes paid during year:		
County, state and local taxes	100,044	6
Social Security taxes	6,003	7
PSC Remainder Assessment	493	8
Other (explain):		
NONE		9
Total payments and other debits	106,540	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 REVENUE BONDS	4,760	18,753	19,040	4,473	1
1997 REVENUE BONDS	1,090	4,108	4,360	838	2
2003 REVENUE BONDS	31,093	103,501	97,686	36,908	3
Subtotal	36,943	126,362	121,086	42,219	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	36,943	126,362	121,086	42,219	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	7,667	2
Total (Acct. 124):	7,667	
Special Funds (125):		
RESERVE ACCOUNT	98,083	3
Total (Acct. 125):	98,083	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	111,524	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	3,196	8
Total (Acct. 142):	114,720	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	1,034	12
SPECIAL ASSESSMENTS (PRINCIPAL & INTEREST) PLACED ON TAX ROLL	6,017	13
Total (Acct. 145):	7,051	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	247,680	18
ACCRUED COMPENSATED ABSENCES	26,230	19
UNFUNDED PRIOR SERVICE COST	34,269	20
Total (Acct. 253):	308,179	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,324,808	0	0	0	4,324,808	1
Materials and Supplies	5,485	0	0	0	5,485	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	846,775	0	0	0	846,775	4
Customer Advances for Construction					0	5
Regulatory Liability	123,840	0	0	0	123,840	6
					0	7
Average Net Rate Base	3,359,678	0	0	0	3,359,678	
Net Operating Income	47,869	0	0	0	47,869	8
Net Operating Income as a percent of						
Average Net Rate Base	1.42%	N/A	N/A	N/A	1.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	260,716	0	0	0	260,716	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	13,036				13,036	4
Other (specify): NONE					0	5
Balance End of Year	247,680	0	0	0	247,680	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Special assessments placed on tax roll (principal and interest).

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Kewaunee Municipal Water Utility
Kewaunee, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Kewaunee Municipal Water Utility, an enterprise fund of the City of Kewaunee as of December 31, 2004 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin
February 25, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	485,464	418,939	1
Total Sales of Water	485,464	418,939	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,848	9,838	6
Total Other Operating Revenues	11,848	9,838	
Total Operating Revenues	497,312	428,777	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	8,598	7,826	7
Pumping Expenses (620-625)	39,257	38,389	8
Water Treatment Expenses (630-635)	12,387	19,164	9
Transmission and Distribution Expenses (640-655)	31,797	33,514	10
Customer Accounts Expenses (901-904)	7,846	8,017	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	123,716	112,615	13
Total Operation and Maintenance Expenses	223,601	219,525	
Other Operating Expenses			
Depreciation Expense (403)	118,649	116,326	14
Amortization Expense (404-407)	2,786	3,178	15
Taxes (408)	104,407	92,542	16
Total Other Operating Expenses	225,842	212,046	
Total Operating Expenses	449,443	431,571	
NET OPERATING INCOME	47,869	(2,794)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,105	46,530	196,795	4
Commercial	151	15,714	55,624	5
Industrial	7	40,143	71,174	6
Total Metered Sales to General Customers (461)	1,263	102,387	323,593	
Private Fire Protection Service (462)	16		11,131	7
Public Fire Protection Service (463)	1		138,172	8
Other Sales to Public Authorities (464)	30	3,191	12,568	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,310	 105,578	 485,464	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	138,172	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	138,172	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,890	10
Other (specify):		
MISCELLANEOUS	3,958	11
Total Other Water Revenues (474)	11,848	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	5,395	5,514	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	872	665	3
Maintenance of Water Source Plant (605)	2,331	1,647	4
Total Source of Supply Expenses	8,598	7,826	
PUMPING EXPENSES			
Operation Labor (620)	11,781	12,039	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,426	26,312	7
Operation Supplies and Expenses (623)	50	38	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	39,257	38,389	
WATER TREATMENT EXPENSES			
Operation Labor (630)	4,765	4,869	10
Chemicals (631)	7,542	14,234	11
Operation Supplies and Expenses (632)	80	61	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	12,387	19,164	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,250	9,453	14
Operation Supplies and Expenses (641)	1,461	1,019	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	14,161	18,791	17
Maintenance of Services (652)	2,397	865	18
Maintenance of Meters (653)	244	0	19
Maintenance of Hydrants (654)	3,987	2,388	20
Maintenance of Other Plant (655)	297	998	21
Total Transmission and Distribution Expenses	31,797	33,514	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,189	1,215	22
Accounting and Collecting Labor (902)	6,657	6,802	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	7,846	8,017	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40,777	41,671	27
Office Supplies and Expenses (921)	9,537	9,688	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	9,149	18,621	30
Property Insurance (924)	4,946	5,467	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	53,539	33,402	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,307	1,907	35
Transportation Expenses (933)	2,347	1,752	36
Maintenance of General Plant (935)	114	107	37
Total Administrative and General Expenses	123,716	112,615	
Total Operation and Maintenance Expenses	223,601	219,525	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		100,044	88,021	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,133	2,122	2
Net property tax equivalent		97,911	85,899	
Social Security		6,003	6,150	3
PSC Remainder Assessment		493	493	4
Other (specify): NONE			0	5
Total tax expense		104,407	92,542	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.256023				3
County tax rate	mills		7.740560				4
Local tax rate	mills		8.177365				5
School tax rate	mills		12.200166				6
Voc. school tax rate	mills		1.957644				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.331758				10
Less: state credit	mills		1.371328				11
Net tax rate	mills		28.960430				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.177365				14
Combined School Tax Rate	mills		14.157810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.335175				17
Total Tax Rate	mills		30.331758				18
Ratio of Local and School Tax to Total	dec.		0.736363				19
Total tax net of state credit	mills		28.960430				20
Net Local and School Tax Rate	mills		21.325380				21
Utility Plant, Jan. 1	\$	5,996,684	5,996,684				22
Materials & Supplies	\$	8,711	8,711				23
Subtotal	\$	6,005,395	6,005,395				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,005,395	6,005,395				26
Assessment Ratio	dec.		0.781180				27
Assessed Value	\$	4,691,294	4,691,294				28
Net Local & School Rate	mills		21.325380				29
Tax Equiv. Computed for Current Year	\$	100,044	100,044				30
Tax Equivalent per 1994 PSC Report	\$	42,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	100,044					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,977		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	27,914		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,367		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	98,258	0	
PUMPING PLANT			
Land and Land Rights (320)	58		12
Structures and Improvements (321)	317,209		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	351,762		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,455		20
Total Pumping Plant	671,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	3,810		21
Structures and Improvements (331)	48,649		22
Water Treatment Equipment (332)	158,036		23
Total Water Treatment Plant	210,495	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,977	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			27,914	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,367	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	98,258	
PUMPING PLANT				
Land and Land Rights (320)			58	12
Structures and Improvements (321)			317,209	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			351,762	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,455	20
Total Pumping Plant	0	0	671,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			3,810	21
Structures and Improvements (331)			48,649	22
Water Treatment Equipment (332)			158,036	23
Total Water Treatment Plant	0	0	210,495	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,540		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	710,714		26
Transmission and Distribution Mains (343)	1,352,190	43,504	27
Fire Mains (344)	0		28
Services (345)	276,678	1,545	29
Meters (346)	256,103	2,148	30
Hydrants (348)	423,218	5,898	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,022,443	53,095	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	39,753		34
Office Furniture and Equipment (391)	20,053		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	27,564		37
Stores Equipment (393)	1,380		38
Tools, Shop and Garage Equipment (394)	24,674		39
Laboratory Equipment (395)	6,066		40
Power Operated Equipment (396)	35,021		41
Communication Equipment (397)	144,828		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	299,339	0	
Total utility plant in service directly assignable	4,302,019	53,095	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,302,019	53,095	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,540	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			710,714	26
Transmission and Distribution Mains (343)	5,150		1,390,544	27
Fire Mains (344)			0	28
Services (345)	983		277,240	29
Meters (346)	500		257,751	30
Hydrants (348)	884		428,232	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,517	0	3,068,021	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			39,753	34
Office Furniture and Equipment (391)			20,053	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			27,564	37
Stores Equipment (393)			1,380	38
Tools, Shop and Garage Equipment (394)			24,674	39
Laboratory Equipment (395)			6,066	40
Power Operated Equipment (396)			35,021	41
Communication Equipment (397)			144,828	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	299,339	
Total utility plant in service directly assignable	7,517	0	4,347,597	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	7,517	0	4,347,597	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	273,403		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	273,403	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			273,403	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	273,403	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,162,381		27
Fire Mains (344)	0		28
Services (345)	191,832		29
Meters (346)	0		30
Hydrants (348)	67,049		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,421,262	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,694,665	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,694,665	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,162,381 27
Fire Mains (344)			0 28
Services (345)			191,832 29
Meters (346)			0 30
Hydrants (348)			67,049 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,421,262
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,694,665
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,694,665

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,257	10,257	1
February			9,513	9,513	2
March			10,306	10,306	3
April			10,025	10,025	4
May			10,459	10,459	5
June			10,311	10,311	6
July			12,599	12,599	7
August			11,092	11,092	8
September			10,508	10,508	9
October			10,106	10,106	10
November			9,107	9,107	11
December			9,977	9,977	12
Total annual pumpage	0	0	124,260	124,260	
Less: Water sold				105,578	13
Volume pumped but not sold				18,682	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				2,673	16
Volume related to equipment/system malfunction				3,448	17
Non-utility volume NOT included in water sales				330	18
Total volume not sold but accounted for				6,451	19
Volume pumped but unaccounted for				12,231	20
Percent of water lost				10%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				810	24
Date of maximum: 7/11/2004					25
Cause of maximum:					26
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				231	27
Date of minimum: 11/20/2004					28
Total KWH used for pumping for the year				186,582	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
77 ELLIS STREET	Well #1	172	16	1,022,400	Yes	1
77 KILBOURN STREET	Well #2	612	16	1,180,800	Yes	2
1402 FIFTH STREET	Well #3	344	16	835,200	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	77 ELLIS STREET	77 KILBOURN	1402 FIFTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	ALLIS CHALMERS	5
Year Installed	2002	2002	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	850	850	575	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	SIMMONS	9
Year Installed	2002	2002	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	25	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	77 ELLIS STREET	77 ELLIS STREET		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	ITT	ITT		18
Year Installed	2002	2002		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	850	850		21
Pump Motor or Standby Engine Mfr	ITT	ITT		22
Year Installed	2002	2002		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	100	100		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1968	2002	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	222	115	9 10
Total capacity in gallons (actual)	200,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	Y	Y	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,229	0	210	0	5,019	1
M	D	6.000	47,160	0	0	0	47,160	2
P	D	6.000	1,876	0	0	0	1,876	3
M	D	8.000	2,976	0	0	0	2,976	4
P	D	8.000	19,302	210	0	0	19,512	5
M	D	10.000	3,149	0	305	0	2,844	6
P	D	10.000	13,014	305	0	0	13,319	7
M	D	12.000	3,471	0	0	0	3,471	8
P	D	12.000	11,441	0	0	0	11,441	9
Total Within Municipality			107,618	515	515	0	107,618	
Total Utility			107,618	515	515	0	107,618	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	598	0	0	0	598		1
L	1.000	12	0	3	0	9		2
M	1.000	600	5	0	0	605	79	3
P	1.000	2	0	0	0	2		4
M	1.250	9	0	0	0	9		5
M	1.500	10	1	0	0	11	1	6
M	2.000	19	0	1	0	18	2	7
L	2.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
P	4.000	3	1	0	0	4	1	10
P	6.000	2	0	0	0	2		11
Total Utility		1,258	7	4	0	1,261	83	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,360	0	2	0	1,358	0	1
0.750	37	13	5	0	45	0	2
1.000	36	0	0	0	36	0	3
1.250	9	0	0	0	9	0	4
1.500	20	0	0	0	20	0	5
2.000	23	0	0	0	23	0	6
3.000	7	0	0	0	7	0	7
4.000	6	0	0	0	6	0	8
Total:	1,498	13	7	0	1,504	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,168	83	3	12	57	35	1,358	1
0.750	28	7	0	0	0	10	45	2
1.000	10	21	1	3	0	1	36	3
1.250	0	0	2	7	0	0	9	4
1.500	4	8	2	2	0	4	20	5
2.000	0	12	4	5	0	2	23	6
3.000	0	5	0	2	0	0	7	7
4.000	0	0	4	2	0	0	6	8
Total:	1,210	136	16	33	57	52	1,504	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	215	2	1		216	2
Total Fire Hydrants	215	2	1	0	216	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	94
Number of distribution system valves end of year:	421
Number of distribution valves operated during year:	222

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department.

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Utility has meters on the motor only, not total kWh used for the entire building as provided in prior years.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

In prior year the utility purchased aqua mag chemicals for corrosion control, which was added to all 3 well sites during 2003.

Health insurance premiums are increasing 25% per year.

The prior year cost includes a rate study and close out of CCNC project.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed by the utility.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water service additions were financed by the utility.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

Over the past 4 years the utility has been replacing all meters to the radio controlled reading meters.

Explain program for replacing or testing meters 1" or smaller.

Over the past 4 years the utility has been replacing all meters to the radio controlled reading meters. It is more cost effective to replace the meters rather than test, recalibrate and reinstall meters.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are being tested as required.
